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THE UTAH TAXPAYER

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Utah City Councils Must Opt-Out of Small Modular Nuclear Reactor Project Before September 14 Deadline to Avoid Massive Budget Commitments

By September 14, 2020, city and town councils that have committed their municipal power ratepayers to the Utah Association of Municipal Power Systems (UAMPS) Small Modular Nuclear Project (also known as the "Carbon Free Power Project (CFPP) must hold a public vote to withdraw from the project.

This plan, based on evidence and calculations done by your Taxpayers Association, provides a bleak picture of the massive high-risk financial commitments these cities will need to make long into the future. The proposal carries the likely potential for delays and enormous cost overruns on unproven technology that continues to be less and less cost competitive than other clean energy alternatives.

Information has been difficult to gather, due to a quirk in Utah's Open Meetings laws that exempts UAMPS from having to allow the public to observe their meetings. Your Taxpayers Association strongly suggests that city council members remove their taxpayers from the burden of the project, and urge residents to contact their city council in support of the decision to opt-out.

The first indication of why this project is a bad idea is the level of subscriptions (essentially "buy-ins") that have been gathered. According to a recent presentation on the project in a recent Bountiful City Council meeting, after years of effort, the project is only less than 30% subscribed. In the past year, subscriptions to the project only increased by 1 megawatt (over the current 213 total).

Investor owned utilities have turned down these types of projects for good reason and the low amount of subscriptions shows that, relative to coal, natural gas, solar and wind, small modular nuclear power is just not cost competitive. In addition, we could write pages about the unmitigated financial disasters similar projects

SAVE THE DATE!

The annual "Teed Off on Taxes" Golf Tournament will be held on Tuesday, **August 25, 2020**, with staggered starts for safety precautions, beginning at 7:30 a.m. at the Eaglewood Golf Course in North Salt Lake.

Hundreds of dollars in prizes are up for grabs!

To register for the event or to become a sponsor, contact autumn@utahtaxpayers.org.

To learn more, visit utahtaxpayers.org.

have become (Vogtle Project- Jacksonville, FL, Seabrook Project- Seabrook, NH, Virgil Summer Project- Jenkinsville, SC just to name a few) .The UAMPS CFPP project could also lead to massive sunk costs.

Cities that have subscribed to this project have sunk approximately $9 million dollars into it so far. According to the agreement they entered into when the project began, they have to *affirmatively vote to withdraw* from the project at several “off-ramps” or they are contractually obligated to continue on.
<u>These municipalities are currently in an “off-ramp” period that lasts until September 14, 2020</u>.

The next step, which constitutes obtaining approval for the design of the reactors and acquiring a license, is projected to cost UAMPS members approximately $19.9 million more, on top of the amount they've already spent.

The various shares of that amount due from each city depends on the amount of power they have subscribed for. For example, Bountiful City has a share of 3.2822%. Their amount for the next phase would be an additional $654,271 (this amount was stated at a July 28, 2020 city council meeting).

Murray City has a share of 6.7286% which, by our calculations, would obligate them to $1,341,273 for the next phase. That is, in Murray’s case, $1.3 million dollars of city funds (regardless of whether these costs are segregated in the electrical enterprise fund (cities move money back and forth from their general fund frequently) that could be used for police, fire, streets or parks, or any other function the city provides.

The risks only become worse from here. This approval section of the first phase is scheduled to take until approximately May of 2023. At that time the project would enter the next phase- licensing, which is projected to last until November 2025. The projected cost for UAMPS members for that phase is an additional $658,412,474 million. Yes, you read that correctly, *$658 million*. For the two examples of Bountiful and Murray, their shares would be approximately $21,582,400 and $44,301,941 respectively. Your Taxpayers Association doesn’t believe that gambing $1.3 million more in the hope that things look rosy enough in 3 years to commit to another $44 million and then a massive amount more later for a city like Murray makes any sense.

The construction phase of the project that is projected to not start until December of 2025, the amounts get downright staggering. The cost to UAMPS members for that phase is currently at over $4.7 billion. According to documents we have been able to find, the next “off-ramp” commitments collectively for UAMPS members are $19.9 million, $658.4 million and over $4.7 billion.

Committing cities to that much money on a project that is still untested, has not gained approval from the Nuclear Regulatory Commission (NRC) and relies heavily on annual appropriations from the federal government (to the tune of billions of dollars to make the project even approach the point of making any financial sense) is the wrong move and could put ratepayers and taxpayers on the hook for massive sunk costs for decades to come. The money spent on the project so far pales in comparison to what cities would be signing up for next.

We urge city councils in the 27 municipalities in Utah that are subscribed to the project to vote in a public meeting before the September 14, 2020 deadline to withdraw from the project. We would also urge taxpayers in those cities to contact their city council and urge them to vote to withdraw.

Your Taxpayers Association held a press conference on August 4, 2020 where Association Vice President Rusty Cannon detailing our concerns to cities’ participation in this project. Also speaking against the project was Peter Bradford, former member of the U.S. Nuclear Regulatory Commission whose remarks can be viewed here. You can listen to the entire conference by clicking here.

Note - the 27 municipalities are:

Beaver, Blanding, Bountiful, Brigham City, Enterprise, Ephraim, Fairview, Fillmore, Heber, Holden, Hurricane, Hyrum, Kanosh, Kaysville, Lehi, Logan, Monroe, Morgan, Mt. Pleasant, Murray, Oak City, Paragonah, Parowan, Payson, Santa Clara, Spring City and Washington.

My Corner: The Pandemic Which Prompted the Teachers Union Tiger to Change Its Stripes

Just this week Utah Education Association (UEA) President Heidi Matthews, during a KSL Sunday Edition interview, said that only a handful (the very smallest) of Utah's 41 school districts should reopen this month and the rest should instead only provide online instruction. She said the state should be ". . .making sure teachers have all the resources they need to be successful in online education."

Ironically, the UEA, Utah's only major teachers union, for more than two decades has been the biggest opponent of funding for the very tools that enable teachers to provide effective remote teaching and learning. They have pejoratively called legislation for educational software and devices "vendor bills," which is interesting because in the 1980s the union fully supported legislative funding of textbooks, provided, of course, by vendors.

Fortunately, in spite of the union's opposition, the Utah Legislature with support from the State Board of Education has been plowing hundreds of millions of dollars into computer assisted instructional software and devices.

While serving in the State Senate, I and other legislators sponsored legislation and funding to give teachers the modern tools they need to personalize learning for every child. But seemed at every turn, the UEA tried to defeat the legislation, saying they wanted the money to go to higher increases in the Weighted Pupil Unit (WPU) -- which have historically tied very closely to annual salary increases.

Interestingly, the State PTA usually rubber-stamped the UEA opposition of spending for 21st Century classroom tools and instead, defended the 19th Century 'sage on the stage,' one-size-fits-all, 'sit and get' model of education which had produced declining student performance in Utah and nationally. The National Assessment of Educational Progress repeatedly reported that two-thirds of U.S. fifteen year olds are not proficient in Math or Reading.

Here are just a few examples of the union's past opposition to the very tools they are now demanding:

The UEA opposed funding for the Early Intervention Reading program to provide reading software for 55,000 of Utah's 180,000 K-3 students, targeting first those students reading below grade level. At the same time, they opposed funding of DIBELS digital testing tools to allow teachers to quickly assess the specific deficiencies of individual struggling readers to enable precision targeting of effective interventions.

Yes, the union actually *opposed* funding for the very tools which enable teachers to assist significantly more students to be reading at grade level by third grade. After experiencing the positive results of implementing these tools with fidelity, teachers and principals in what had been low performing schools were eager to share their results. They demonstrated how teachers dramatically improved reading scores for the hardest to teach students by personalizing instruction through reading software which typically gave students 20 minutes daily of adaptive, interactive, immediate feedback through virtual personal tutors which were infinitely patient, infinitely positive. Students who had been nervous and felt anxious in a reading group now look forward to private online reading tutors.

Based on the data and the State Board of Education's progress in identifying the best software providers and eliminating those they found to be least effective, the legislature made plans to expand funding so that more teachers and students would have access to the tools. But the UEA and a few school district officials went on the warpath to prevent the expansion. For example, every legislator in the Granite School District was contacted and urged to vote against funding for the expansion. During one tour for education and legislative leaders, one school principal in Granite School District spoke about the opposition and said that to know the effectiveness of the software in improving student performance and not to provide it would be educational malpractice.

The teachers union also opposed funding of the STEM Action Center and its math software to enable 200,000 Utah students to get personalized math instruction providing immediate, interactive, adaptive feedback while the students worked the math problems. The results of this software enabling teachers to improve math proficiencies of students have been outstanding. Instead of sending students home to cry over their math homework with parents who couldn't remember how to help them and turning in homework only to get red marks a day later showing their mistakes, students learn to love math because they get immediate assistance through virtual and sometimes live online tutors.

The UEA and its handful of allies in the Utah Legislature were not supportive when the legislature, beginning in 2015 and 2016, funded the nation's first Statewide Digital Teaching and Learning Masterplan, which was developed collaboratively by a task force at the Utah State Board of Education. Opponents of the funding for software, devices, wi-fi and training argued that money should not go for these purposes until Utah schools are fully funded (whatever that means).

State Superintendent Sydnee Dickson has stated that the earlier implementation of the Masterplan and the legislative funding of it and digital learning software enabled Utah to be a leader during the 2020 COVID-19 school closures, allowing teachers to more effectively provide remote learning for Utah students.

So, it's no wonder the UEA represents less than half of Utah's teaching professionals. But we should all be glad the union is finally calling for resources to assist teachers to be effective in online teaching and learning. It's just too bad it took a worldwide pandemic and concern for their own health to get them to change.

Annual Report Finds Utahns Spend $643 Per Person on City Government on Average

As part of our annual revenue of proposed tax increases, the Utah Taxpayers Association also compiles a report that calculates the amount of money paid per capita to city government by Utahns in the state's 50 largest cities by population.

The 2020 Cost of City Government report, based on FY 2019 data, shows the relationship between city government revenue and citizen income. This data provides a snapshot of on average how much of each thousand dollars earned by a citizen is consumed by city government.

This report systematically compares how well elected officials in Utah's cities control public spending and illustrates the relationship between government as a service provider and its citizens, as consumers.

Using FY 2019 data, we found that, on average, Utah city governments take $23.66 of each $1,000 earned in the city. On average, cities consume $643 of per capita income.

City Government Revenue from Taxes and Fees Per Capita	
Best 5	
Clinton	$392.20
Syracuse	$416.28
Roy	$421.84
Taylorsville	$424.33
Kaysville	$432.87
Worst 5	
Salt Lake City	$1549.03
South Salt Lake	$1206.77
American Fork	$947.62
Murray	$932.28
St. George	$854.71

The city in Utah with the highest cost of government is South Salt Lake, which takes $54.80 of each $1,000 earned in the city (or 5.5%). South Salt Lake collects the second highest amount of revenue per capita at $1,206.77. Salt Lake City receives $1,549.03 in revenue per person, ranking highest in the state in that metric.

American Fork ranks third highest, taking $947.62 from each resident in the city. This is the a very significant jump from FY 2018, in which they took $928 in taxes and fees from residents.

The lowest cost city out of Utah's 50 largest cities is Clinton, which takes $392.20 per capita. Syracuse ranks next lowest, collecting $416 per resident in the city.

In interpreting the cost of government in Utah's various cities, readers should keep in mind that each city provides a different mix of services and service levels. For example, some cities subsidize community recreation centers or arts programs, while others prioritize a more limited scope of essential services. In addition, some cities in the state receive public safety services through a special district that directly levies property taxes. Tax collections from public safety districts, such as fire or police, are included in our calculations.

To see how your city ranks and to view the entire report by click here.

Alongside this report, we've reached the time of the year when cities, school districts, and special districts finalize their next year's budget. Some of these proposals might include property tax increases through the Truth-in-Taxation process.

Utah's Truth-in-Taxation (TnT) law is a shining example for the nation and has saved Utah taxpayers billions in property taxes since your Taxpayers Association got it enacted in 1985. Since its passage, Utah taxpayers have been protected against rampant and runaway property taxes resulting from government overspending while other states continue to crank their property tax burden higher and higher.

All taxpayers are encouraged to attend these Truth-in-Taxation hearings, which provide the opportunity to voice your opinion and concerns about the proposed tax increase to the legislative body proposing the hike. View the entire list of entities proposing tax increases, and the dates, locations, and times of these hearings at the end of this newsletter. For FY 2021, more than 35 cities, school districts, and special districts in Utah are proposing to raise property taxes for the fiscal year 2021, which begins July 1, 2020.

Spanish Fork (Ranks 37th Highest according to Cost of City Government, collecting $476.39 per person in city revenue from taxpayers)

In what can only be described as completely tone deaf to the pains of its taxpayers, Spanish Fork City Council has approved a tentative property tax increase within the budget for FY 2021. This follows an increase in FY 2020, as well.

The Spanish Fork City Council tries to nullify outrage by increasing these taxes by “small” amounts, but every dollar counts, especially during this unprecedented recession.

The tentative budget approved by the Spanish Fork City Council includes a property tax increase to pay for *a new library*. Yes, that’s where their priorities lie. The tax increase is estimated to be $30.12 on the average home worth $293,000, with $20.88 of that dedicated for the new library. The remainder is to be used for the construction of a fire station.

But it won’t end there. The City Council has essentially promised that this increase is the 2nd of 3 property tax increases to pay for the library.

As outrageous as their priorities are right now, this is terrible tax policy. Your Taxpayers Association strongly believes that capital projects (such as buildings) ought to be funded through general obligation bonds. The GO bond would increase taxes by a much smaller amount over ten or fifteen years, which would be temporary. Once the construction is paid off, property taxes would then decrease.

However, by implementing a property tax increase through Truth-in-Taxation, the Spanish Fork City Council has opted to continue collecting these new revenues indefinitely.

As we dug into their budget even deeper, we also found they intend to increase staffing. At a time of record unemployment and massive layoffs in the private sector, Spanish Fork has decided to use your precious tax dollars to convert a part-time library clerk to a full-time position, and to convert a human resources clerk from part-time to full-time as well.

The Spanish Fork city council is also violating budget standards by using enterprise fund transfers to prop up the General Fund. Rather than find ways to trim the budget to protect taxpayers, they’ve opted to steal dedicated money that Spanish Fork residents pay for maintenance and operation of specific services, such as water, sewer, and electricity, to shore up their unnecessary and frivolous General Fund spending.

The budget document describes these enterprise fund transfers, it reads “Because Spanish Fork taxpayers are the investor-owners, these dividends are used to offset what otherwise would be a significant increase in property tax rates.”

Millcreek (Ranks 46th Highest according to Cost of City Government, collecting $559.95 per person in city revenue from taxpayers)

Millcreek City is seeking to raise property taxes this year in order to pay for an increased salary of up to 3% for Unified Police Department officers working within city boundaries. The city is also seeking the property tax increase to make up for “lost” sales tax revenue.

While it varies from city to city, Utah State Tax Commission Chair John Valentine mentioned at the Utah Taxpayers Association’s Taxes Now Conference in June that state total taxable sales in April year-over-year was only down 0.8%. With this data, added with Millcreek having a relatively small retail sales tax base in comparison with its neighbors and increased online retail activity, we question the need for this property tax increase.

Once sales taxes do return to pre-recession levels, taxpayers in this city are still left paying the “makeup” property tax revenue.

In addition, Millcreek City officials are also investigating a plan to levy a storm drain fee on every landowner in its boundaries. This could take another $100 – 150 annually from the average homeowner.

The city is using the argument that most other cities in the county and metropolitan area levy such a fee, however, your Taxpayers Association strongly opposed implementing it at this time. We believe the need is not immediate, and the city ought to focus on protecting taxpayers during this recession rather than adding to their burden.

Central Utah Water Conservancy District (Duchesne, Juab, Salt Lake, Sanpete, Summit, Uintah, Utah, and Wasatch counties)

The Central Utah Water Conservancy District, which provides water to 1.5 million people in the state, is proposing a tax increase.

They are looking to “freeze” the property tax rate, arguing that completing projects requires the necessary funding. Freezing the rate means that the amount of taxes paid increases by those within the district, as Utah’s Truth in Taxation law makes sure the rate “floats” or changes, dependent on property values year-over-year.

For example, if property values increase, the rate will decrease in order to maintain the district receives the same amount of property tax revenue as the prior year (excluding new growth).

By freezing the rate, as property values increase, the amount of revenue the district receives also increases. In this case, it’s about $3 million annually.

The Central Utah Water Conservancy District has been freezing the rate since at least 2016.

According to the Utah State Tax Commission, the CUWCD plans to increase property taxes from the certified rate of 0.000382 to 0.000400.

Be sure to attend the Truth-in-Taxation hearing on **August 25, 2020 at 6 p.m.** at the CUWCD offices, which are located at 1426 E. 750 N. Suite 400, Orem, UT 84097.

Pleasant View and Clearfield (Ranks 27th Highest according to Cost of City Government, collecting $613.24 per person in city revenue from taxpayers)

As mentioned above, Utah’s Truth-in-Taxation law works because the tax rate you pay each year floats up and down, depending primarily on property values (new growth in an area can also affect this). Because of this floating rate, taxpayers have likely saved billions in property taxes over the 35 years it has been in place in the state, all while ensuring governments can operate as necessary.

Some cities, like Pleasant View, believe they can get around this by ‘freezing’ the rate, telling taxpayers that the rate “stays the same” to give the impression they are not raising taxes. This is a lie. Freezing the tax rate at the prior year’s rate will result in a tax increase.

Using cheap communication tactics to undermine transparency in taxation threatens the system that keeps your property taxes low and needs to be called out at every possible instance. Public officials should not hide behind tricks in order to receive more revenue. Elected officials need to directly and transparently inform and justify to their taxpayers the needed increase, and allow the taxpayers to voice their opinion.

The Pleasant View City Council voted unanimously to freeze the rate in the tentative FY 2021 budget.

Clearfield City is also using this same tactic. They want to maintain the prior year's rate, which would result in a property tax increase of nearly $500,000 from FY 2020.

The Clearfield City Council also estimates that sales tax revenue will be down $420,000 in FY 2021, and it appears the property tax increase is to try and protect the city's budgets, rather than looking at ways to protect taxpayers.

For those taxing entities who abuse TnT by 'freezing' the rate, claiming they are not raising taxes, your Taxpayers Association is considering a proposal which would no longer guarantee their property tax revenues from declining when property values drop. They should not be able to have it both ways.

If you have any questions about any of these entities' proposals, email taxwatch@utahtaxpayers.org. **To view each entity's Truth-in-Taxation hearing, at which you can voice your opinion and concerns with these tax increases, see the last page in this newsletter.**

Op-Ed: It's time for tax relief for Utah families

Written by Association Vice President Rusty Cannon and published on July 31, 2020 in the Deseret News.

The Utah Legislature has done an outstanding job of adjusting quickly to the COVID-19 pandemic, its resulting economic turmoil and reduced tax revenues. Their decisive action in cutting budgets and ratcheting back spending in a series of special sessions over the last few months has set Utah on sound footing while avoiding tax hikes. Utah is in an enviable position compared to many other states who face extremely severe budget shortfalls. We applaud the quick action of the Legislature and the foresight of legislators who, for years, have taken steps to ensure Utah remains strong, even in tough times.

However, there is one more thing the Legislature and the governor need to do. Utah's families have seen economic devastation including job losses, layoffs, furloughs, wage cuts and closures of the businesses that employ them. Working families are also having to juggle children at home due to sudden school closures. Utahns also face increasing local property taxes to cities, counties and school districts.

The time has come to provide state-level tax relief to the families of Utah. Utah families benefited from federal income tax cuts as a result of the 2017 federal tax reform package. However, these same families saw much higher state income taxes because the dependent exemption was lost in the federal tax reform. These higher taxes on Utah families created an unintended windfall to the state that still has not been returned to taxpayers. Idaho and Arizona, our neighboring states that also have a very high ratio of children per family, immediately cut taxes and returned this windfall to families. Utah's legislature has been silent on this issue for three consecutive years now.

A recent updated revenue report from Utah State Tax Commission, the Governor's Office of Management and Budget, and the Office of the Legislative Fiscal Analyst shows that restoring the dependent exemption is entirely possible without requiring budget cuts. The Legislature recently updated its revenue forecasts in June, and they are already proving too pessimistic. The recent fiscal year end is currently showing an income tax surplus over the recently revised forecast of about $49 million.

In addition, sales tax revenue has actually continued to increase in spite of the pandemic due to Utah collecting sales tax from online purchases in 2019 and beyond. So, while certain sectors of the economy like tourism and hotels have been eviscerated, internet retail sales and food sales have been rapidly increasing. That is even before other revenue items get posted with final fiscal year-end accounting. The overall General Fund/Education Fund surplus is expected to rise to well over $100 million by the end of the year.

That is approaching the needed amount to restore the dependent exemption and that revenue should be returned to Utah families during this critical time. The Legislature attempted to do it with the tax reform bill in 2019. It was a tax cut that was part of the more than $600 million in tax cuts included in the bill. Unfortunately, the bill never went into effect. Another push to restore the exemption was made in 2020 with the Taxpayers Association's support, but didn't make it across the finish line.

Under the COVID-19 response, government hasn't missed a beat and businesses are receiving help. We say now it's time for Utah families. They deserve the same consideration that Idaho and Arizona families have already received.

Unhappy with Your Property Tax Assessment? Here's How to Appeal

Utah's 29 counties recently mailed property tax notices to every Utah property owner. These notices indicate the parcel's market value, the taxable value, the property tax rate each taxing entity with jurisdiction over the parcel intends to levy, the anticipated total property tax due on the property, and any Truth–in–Taxation hearings being held in the area.

If you believe the county assessor set your property value higher than what it would sell for, state law allows you to appeal the valuation. To begin the appeal process, property owners must notify the county's Board of Equalization that they intend to appeal their valuation.

Each county accepts notification in different ways. For information on how to notify the Board of Equalization in your county, see instructions included with your mailed property tax notice or call your county assessor's office. After notifying the county that you plan to appeal the valuation of your property, the next step is to gather comparable sales data justifying your belief that the county assessor overvalued your property.

If you purchased the property within the past year from an unrelated party, the closing or settlement statement for that sale suffices. If you choose to share it, that sales price will determine your property's fair market value.You can also identify at least 3 properties similar in style, quality, size, age, location and land area, and then determine the assessed value or sales price of those 3 properties.

The least expensive way to obtain comparable sales data is to contact a real estate agent. Most agents will provide comparable sales data at no charge.You will need to describe your property's location, physical characteristics (number of bedrooms and bathrooms), size (acreage, finished and unfinished square feet in the home) and age of home. With that information, a real estate agent can usually identify several comparable sales within a few days. Another option is to hire a professional to conduct an appraisal of your property. In Utah, a typical residential appraisal costs about $350, and takes about one week to complete.

If you recently refinanced your property, the bank appraisal can be used in your appeal. Regardless of how you collect comparable sales data, it's important to collect documents supporting your comparable sales data. These documents may include listings for your comparable sales, county assessments for those properties, or the appraisal you paid for. Having these documents will streamline your appeal, and give you a better chance of winning. Please be aware of one cautionary note: If your comparable sales data, including your property's closing documents, show the value of your property to be higher than what the assessment notice states, the county may actually increase your assessed valuation higher.

You may be frustrated that your assessed valuation went up 30% in one year, but that frustration will fall on deaf ears if your property proves to be worth even more than what the county assessed.Armed with the best comparable sales data, you will be well prepared to have your property value lowered in your appeals hearing with the Board of Equalization.

Association Accomplishments During July:

- Met with stakeholders and city councils on UAMPS' CFPP project
- Virtually attended ALEC Tax Task Force meetings
- Finalizing plans for the *Teed Off on Taxes* golf Tournament for August 25, 2020
- Met with legislators to discuss upcoming legislation for 2021
- Negotiated with cities on language clarifying Utah's Truth-in-Taxation law

In the News

- Financial Watchdogs Advise No Long Term Tax Incentive Deals
  - As Budgets Crunch Business Deal Haunts Alpine Schools
    KUTV
- A Cardinal Rule During a Recession is to Never Raise Taxes
  - Property Tax Increase for Six Cache Communities
    Cache Valley Daily
- Tourism Dollars are a Major Contributor to States General Fund
  - Local Down State Scrambles for Tax Revenue
    KUTV
- It's Time for Tax Relief for Utah Families
    Utah Taxpayers Association Op-Ed for Tax Relief
    Deseret News

Proposed Property Tax Increases for 2020
Times and Dates of Truth-In-Taxation Hearings

Entity Name	Certified Tax Rate	Proposed Tax Rate	TnT Hearing Date	Time
BRIGHAM CITY	0.001677	0.001802	13 August, 2020	7:00 P.M.
ALPINE SCHOOL DISTRICT	0.006600	0.006800	11 August, 2020	6:00 pm
CENTRAL UTAH WATER CONSERVANCY DISTRICT	0.000382	0.000400	25 August, 2020	6:00 P.M.
CLEARFIELD	0.001185	0.001437	11 August, 2020	7:00 P.M.
CORINNE CITY	0.002010	0.002537	18 August, 2020	7:00 pm
HOWELL CITY	0.000417	0.000624	11 August, 2020	7:00 P.M.
KAYSVILLE	0.001550	0.001589	06 August, 2020	6:30 PM
LEWISTON CITY	0.002198	0.002288	18 August, 2020	7:00 PM
MIDVALE CITY	0.000883	0.001043	11 August, 2020	7:00 P.M.
MILLCREEK	0.001791	0.001841	10 August, 2020	7:00 P.M.
MORGAN COUNTY SCHOOL DISTRICT	0.009202	0.009383	11 August, 2020	7:00 PM
NEBO SCHOOL DISTRICT	0.008068	0.008749	12 August, 2020	6:00 PM
NIBLEY CITY	0.001620	0.001667	27 August, 2020	6:30 PM
NORTH DAVIS FIRE DISTRICT	0.001083	0.001175	06 August, 2020	6:30 PM
NORTH LOGAN CITY	0.001358	0.001493	05 August, 2020	6:35 pm
NORTH OGDEN CITY	0.001002	0.001180	04 August, 2020	7:00 P.M.
NORTH SANPETE SCHOOL DISTRICT	0.006728	0.006868	18 August, 2020	6:00 P.M.
NORTH VIEW FIRE DISTRICT	0.000961	0.001037	18 August, 2020	6:00 P.M.
OAK CITY TOWN	0.000954	0.001070	20 August, 2020	7:30 PM
PERRY CITY	0.001965	0.002175	13 August, 2020	7:15 P.M.
PLEASANT VIEW CITY	0.001001	0.001076	11 August, 2020	6:00 P.M.
RICHMOND CITY	0.001292	0.001367	25 August, 2020	7:30 PM
SALT LAKE CITY	0.003655	0.003670	11 August, 2020	7:00 P.M.
SALT LAKE CITY LIBRARY	0.000680	0.000683	11 August, 2020	7:00 P.M.
SMITHFIELD	0.001497	0.001674	12 August, 2020	7:00 PM
SOUTH OGDEN CITY	0.002517	0.002700	04 August, 2020	6:05 pm
SOUTH SANPETE SCHOOL DISTRICT	0.008488	0.009642	12 August, 2020	6:00 P.M.
SOUTH SUMMIT SCHOOL DISTRICT	0.005455	0.005608	13 August, 2020	6:00 PM
SPANISH FORK CITY	0.000946	0.001250	04 August, 2020	6:00 PM
SYRACUSE	0.001467	0.001593	11 August, 2020	6:00 PM
TOOELE COUNTY SCHOOL DISTRICT	0.009042	0.009565	11 August, 2020	7:00 P.M.
TOQUERVILLE CITY	0.000837	0.001650	12 August, 2020	6:01 pm
WAYNE COUNTY SCHOOL DISTRICT	0.004362	0.004457	12 August, 2020	6:00 PM
WELLSVILLE	0.000910	0.000949	06 August, 2020	6:15 PM
WEST POINT	0.000877	0.000917	04 August, 2020	7:00 P.M.
WEST VALLEY CITY	0.003250	0.003263	11 August, 2020	6:30 PM